

REPORT ON EXAMINATION

IMPERIAL COUNTY

VICTIM/WITNESS ASSISTANCE PROGRAM

OES GRANT NO. VW07210130

JULY 1, 2007 TO JUNE 30, 2008

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STATUS OF PRIOR AUDIT FINDINGS

DEPARTMENTAL RESPONSE

DATE RECEIVED:

AUDIT REVIEW #(s) 04088

Assigned To: Mac Millan

Date Reviewed: 7/13/09

Reviewer's Initials: JM

Date Review(s) Completed: 7/13/09



Douglas R. Newland, CPA  
Auditor-Controller  
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## AUDITOR-CONTROLLER

June 3, 2009

Board of Supervisors  
County of Imperial  
And,  
Martin Krizay  
Chief Probation Officer  
And,  
James Stewart  
Chief, Audit Division  
Office of Emergency Services  
Criminal Justice Program Division  
3650 Schriever Avenue  
Mather, CA 95655

Honorable Board Members  
And,  
Mr. Krizay  
And  
Mr. Stewart:

We have audited the statement of comparison of Reported and Audited Expenditures, Status of Federal Cash and Changes in Fund Balance, and Statement of Approved and Cumulative Expenditures for the grant period July 1, 2007 to June 30, 2008. Our audit procedures included an examination of the quarterly fiscal reports (OES 201) submitted by the Imperial County Probation Department for the Victim/Witness Assistance Program. Our examination was made in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the statements and schedules provided are free of material misstatement.

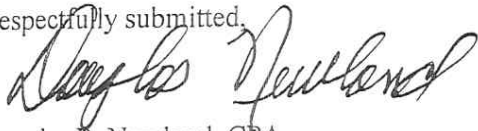
An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statements and schedules. An audit also includes assessing the accounting principles used and significant estimates made by management and evaluating the overall presentation of the statements and schedules. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Statement of Comparison of Reported and Audited Expenditures list direct allowable expenditures of \$194,019.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 3, 2009 on our consideration of the Imperial County Probation Department Victim/Witness Assistance Program grant's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

In our opinion, the aforementioned financial statements present fairly, in all material respects, the financial operations of the Victim/Witness Assistance Program for the twelve months ended June 30, 2008, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Douglas R. Newland", written in a cursive style.

Douglas R. Newland, CPA  
Auditor-Controller

IMPERIAL COUNTY PROBATION DEPARTMENT  
VICTIM/WITNESS ASSISTANCE PROGRAM

GENERAL INFORMATION

NAME OF AGENCY:

Imperial County Probation Department  
Victim/Witness Assistance Program

PROJECT NUMBER:

VW07210130

TYPE OF AGENCY:

Governmental

AGENCY ADDRESS:

324 Applestill Road  
El Centro CA 92243-2873

CHIEF EXECUTIVE OFFICIAL:

Martin Krizay  
Chief Probation Officer

AUDIT PERIOD:

July 1, 2007 to June 30, 2008

## ACCOUNTANT'S COMMENTS

### PURPOSE

The purpose of our examination of the fiscal reports and financial records was to enable us to form an opinion of the accountability of the Imperial County Probation Department's Victim/Witness Assistance Program for the grant period July 1, 2007 to June 30, 2008.

### REVENUES

The revenues received from the State Office of Emergency Services (OES) during the grant period totaled \$116,058. Total revenues received for the grant were \$194,019. This included a receivable of \$77,961 that was received subsequent to the audit date.

### EXPENDITURES

Disbursements for the Victim/Witness Assistance Program were made by the Auditor-Controller upon demands issued by authorized personnel in the Victim/Witness Assistance Program of the Imperial County Probation Department management.

Total allowable audited expenditures were \$226,611. Total expenditures in excess of the grant award were \$32,592. The Imperial County Probation Department transferred funds of \$33,242 into the Victim/Witness Assistance Program to cover the additional expenditures.

### GRANT PERIOD

The grant period was for twelve months commencing July 1, 2007 and ending June 30, 2008.

### CONCLUSION

Imperial County's Victim/Witness Assistance Program received total revenues of \$194,019 from the State Office of Emergency Services and incurred proper program expenditures of \$194,019. Total expenditures incurred during the grant period were \$226,611.

The Imperial County Probation Department transferred funds in the amount of \$33,242 from other funding sources to offset all the costs that exceeded the grant award of \$194,019.

## SUMMARY OF FINDINGS AND RECOMMENDATIONS

FINDING 1: There were no findings for the audit period of July 1, 2007 through June 30, 2008.

EXHIBIT A

IMPERIAL COUNTY PROBATION DEPARTMENT  
VICTIM/WITNESS ASSISTANCE PROGRAM  
OES GRANT NO. VW07210130  
STATUS OF FEDERAL CASH AND CHANGES IN FUND BALANCE  
FOR THE GRANT PERIOD JULY 1, 2007 TO JUNE 30, 2008

OES Revenues 2006-07	\$ 10,818
OES Revenues (Requests 1, 2, & 3) 2007-08	116,058
OES Revenues (Request 4) 2007-08	<u>77,961(1)</u>
Total Grant Revenues	204,837
Other Revenue	<u>33,242</u>
Total Revenues	\$ 238,079
Expenditures	226,611
Less Encumbered Expenditures	<u>(12,850)</u>
Total Expenditures	<u>213,761</u>
Excess of Revenues Over (Under) Expenditures	24,318
Fund Balance – July 1, 2007	<u>26,996</u>
Fund Balance – June 30, 2008	<u>\$ 51,314</u>

(1)Received subsequent to audit date.

IMPERIAL COUNTY PROBATION DEPARTMENT  
VICTIM/WITNESS ASSISTANCE PROGRAM  
OES GRANT NO. VW07210130  
STATEMENT OF APPROVED AND CUMULATIVE EXPENDITURES  
FOR THE GRANT PERIOD JULY 1, 2007 TO JUNE 30, 2008

<u>Description</u>	OES Grant Funds Approved <u>Budget</u>	Audited <u>Expenditures</u>	(Over)Under OES Grant Approved <u>Budget</u>
Personal Services	\$ 169,580	\$ 170,622	\$ (1,042)
Operating Expense	<u>24,439</u>	<u>55,989</u>	<u>(31,550)</u>
Total	<u>\$ 194,019</u>	<u>\$ 226,611</u>	<u>\$ (32,592)(1)</u>

(1)The Imperial County Probation Department transferred \$33,242 from other funding sources to cover the additional expenditures.

IMPERIAL COUNTY PROBATION DEPARTMENT  
VICTIM/WITNESS ASSISTANCE PROGRAM  
OES GRANT NO. VW07210130  
STATEMENT OF CUMULATIVE REPORTED AND AUDITED EXPENDITURES  
FOR THE GRANT PERIOD JULY 1, 2007 TO JUNE 30, 2008

<u>Description</u>	<u>Per Requests OES-201</u>	<u>Audited Costs</u>	<u>Audit Adjustments</u>	<u>Audited Allowable Costs</u>	<u>Reporting Adjustments</u>
Personal Services	\$ 169,580	\$ 170,622	\$ (1,042)	\$ 169,580	\$ 0
Operating Expense	<u>24,439</u>	<u>55,989</u>	<u>(31,550)</u>	<u>24,439</u>	<u>0</u>
Total	<u>\$ 194,019</u>	<u>\$ 226,611</u>	<u>\$ (32,592)</u>	<u>\$ 194,019</u>	<u>\$ 0</u>



## AUDITOR-CONTROLLER

June 3, 2009

To the Honorable Board of Supervisors  
County of Imperial, California  
And,  
Martin Krizay  
Chief Probation Officer  
And,  
James Stewart  
Chief, Audit Division  
Office of Emergency Services

### REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

We have audited the basic financial statements of the Victim/Witness Assistance Program, OES Grant No. VW07210130, for the grant period July 1, 2007 to June 30, 2008 and have issued our report dated June 3, 2009. We conducted our audit in accordance with auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### *Compliance*

As part of obtaining reasonable assurance about whether the Victim/Witness Assistance Program's financial record are free of material misstatement, we performed tests of its compliance with certain provisions of laws, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

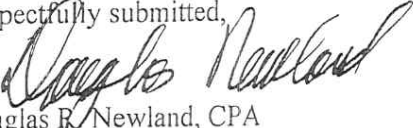
#### *Internal Control over Financial Reporting*

In planning and performing our audit, we considered the County of Imperial, the Imperial County Probation Department and the Victim/Witness Assistance Program's internal control over financial reporting as it pertained to the Victim/Witness Assistance Program's grant in order to determine our auditing procedures for the purpose of expressing our opinion on the accounting records and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over

financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Douglas R. Newland". The signature is written in a cursive, flowing style.

Douglas R. Newland, CPA  
Auditor-Controller

IMPERIAL COUNTY PROBATION DEPARTMENT  
VICTIM/WITNESS ASSISTANCE PROGRAM  
GRANT NO. VW07210130  
FOR THE GRANT PERIOD JULY 1, 2006 TO JUNE 30, 2007

STATUS OF PRIOR YEAR FINDINGS

FINDING 1: There were no findings for the audit period of July 1, 2006 through June 30, 2007.